

Purdue University

Purdue e-Pubs

Historical Documents of the Purdue
Cooperative Extension Service

Department of Agricultural Communication

1-1-1982

Your Farm and Home Filing System

Ed Carson

Jean W. Bauer

Follow this and additional works at: <https://docs.lib.purdue.edu/agext>

Carson, Ed and Bauer, Jean W., "Your Farm and Home Filing System" (1982). *Historical Documents of the Purdue Cooperative Extension Service*. Paper 758.
<https://docs.lib.purdue.edu/agext/758>

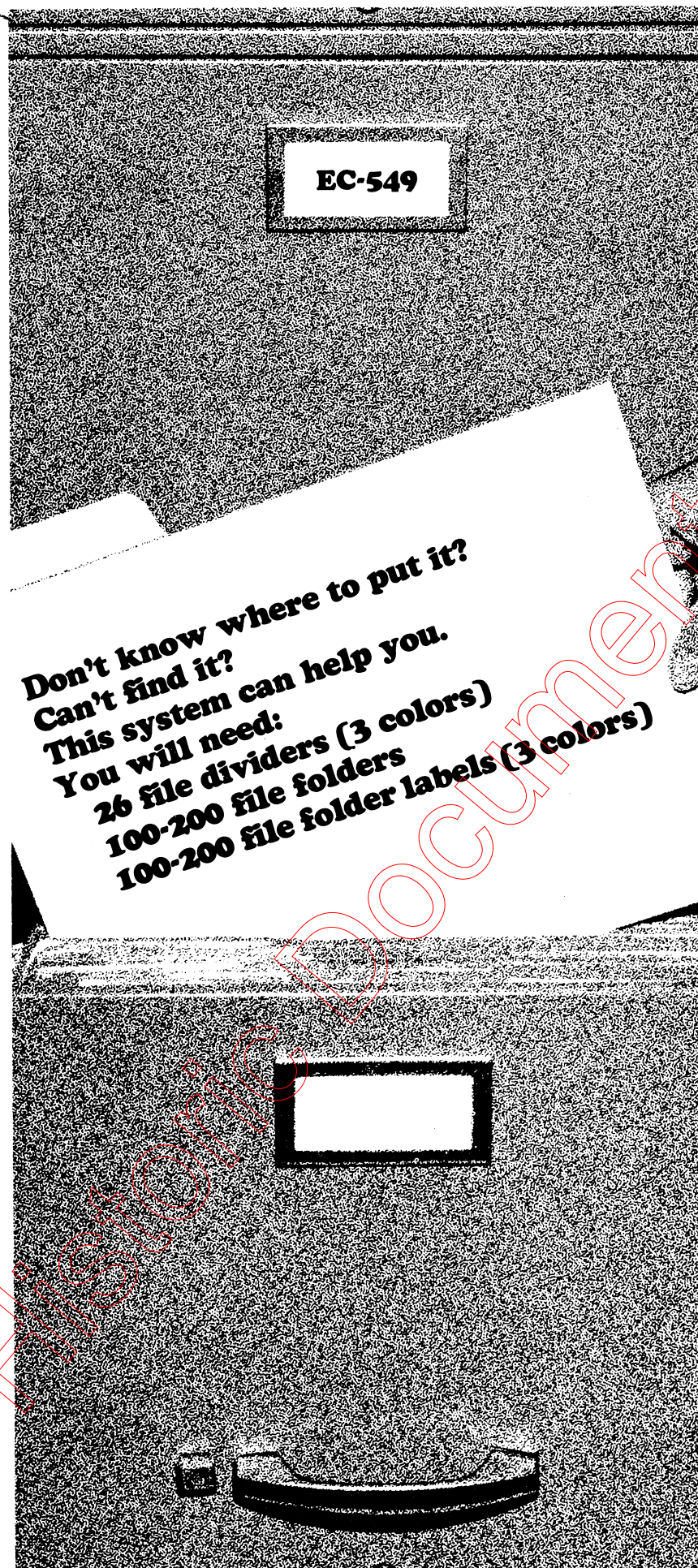
For current publications, please contact the Education Store: <https://mdc.itap.purdue.edu/>

This document is provided for historical reference purposes only and should not be considered to be a practical reference or to contain information reflective of current understanding. For additional information, please contact the Department of Agricultural Communication at Purdue University, College of Agriculture: <http://www.ag.purdue.edu/agcomm>

This document has been made available through Purdue e-Pubs, a service of the Purdue University Libraries. Please contact epubs@purdue.edu for additional information.

YOUR FARM AND HOME FILING SYSTEM

COOPERATIVE EXTENSION SERVICE
PURDUE UNIVERSITY
WEST LAFAYETTE, INDIANA



new
adm
yes

YOUR FARM AND HOME FILING SYSTEM

by Ed Carson, Extension Economist, and
Jean W. Bauer, Extension Specialist, Family Resource Management

The increased complexity of the modern farm and home has increased the number of decisions to be made by many times. In addition, the decisions of today involve more resources, and mistakes have become more costly. Since facts and information are the prime essentials from which decisions are made, it has become increasingly important for managers to develop a system of filing in which facts and information, as well as various kinds of records and documents, can be sorted in such a way that they can be readily located when needed.

First you need a place to put things

1. Filing center and office: There should be a desk, a comfortable desk chair and good lighting where your files are kept. It should be out of the mainstream of household traffic and as quiet as possible. It is desirable to have the files and desk near an outside door so that they can be used without going through the living quarters of the house. The outside entrance is important also in the event of fire—the files may contain many valuable papers and other irreplaceable items. Keep in mind, however, that you may want to keep certain of your valuable papers in a safety deposit box in your bank. These may include abstracts, wills, stock certificates, bonds and insurance policies.

In setting up the filing system that follows, it was recognized that farm managers in the main keep much of their information in a central area, usually in the home. Exceptions would be shop manuals or records pertaining directly to a livestock enterprise. On the other hand, the homemaker usually has several centers of activity—the kitchen, the laundry area, the sewing area, and her office area (which is often also the farm office area). Therefore, in designing the file system for the homemaker, the existence of the various centers is recognized, but primary emphasis is placed on the “office” section with the assumption that the other activity centers will handle their appropriate needs. Further, the office section is separated into two sections—frequently accessible items and less frequently accessible items (references).

2. Filing cabinet: You will need at least a two-drawer file or a four-drawer file. In most cases you will find it convenient to have one file drawer for the business activities section (green), one or two for the business reference section (blue), and one for the home section (pink). (See the file guide that follows.) The quality of this equipment varies considerably, so be sure to shop around. Some office supply stores will have good used files, or, if you want to try your system before you invest in equipment, a sturdy wooden box or heavy cardboard box can serve, at least temporarily.

If you are a do-it-yourself carpenter, you might want to use 1 or 2 two-drawer files and a piece of plywood to build a desk. A two-drawer file, set on a small dolly with casters, is about the right height (30 inches) to support a plywood desk top. The other end can be supported by legs or another two-drawer file.

3. A large wastebasket: Most people seem to be born with instincts that cause them to keep things that are useless. Have a place to deposit nonessentials, and use it!

What is needed

The Indiana Farm and Home Filing System consists of the following parts:

1. The file guide: A suggested file guide is included in this set. It consists of three sections (one page each), each a different color. The sections are business activities (green), business reference (blue), and home (pink). This is the *most used* and *most essential* part of the system. If it is not used, the system breaks down quickly and becomes a hodgepodge. The file guide is easily expanded by adding additional numbers and headings.

2. File dividers: We are suggesting that you have three sets of color divider-folders, corresponding to the file guide, which serve as major topic dividers. These can be solid color dividers, or color labels can be used. If you follow the suggested file guide, you

This material was developed by the Department of Agricultural Economics. The authors gratefully acknowledge the assistance of Clay Cundiff and Robert Hattersley, Indiana Cooperative Extension Service. A portion of these materials are adapted from File It and Find It, H. Brown, Michigan State University.

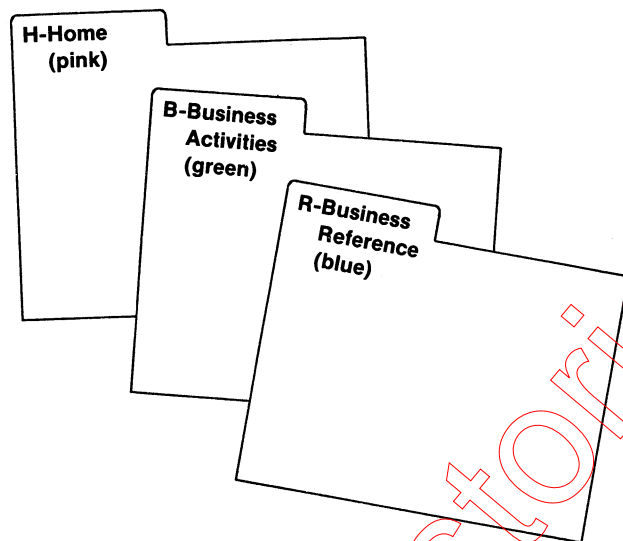
will need 7 green, 9 blue and 10 pink dividers. The topic headings are consecutively numbered within each section, B1, B2, B3, in the business activities section etc.

3. Filing folder labels: For each set of divider-folders you should prepare a set of numbered labels or folders to correspond with the file guide. These could each have a color-stripe at the top or be a solid color to correspond with the file guide and divider folders. Various types of these labels are available at office supply stores and most department stores. We suggest you begin with 100 to 200 labels. Plain labels can be color-striped at the top with a felt-tip pen. These labels should be applied to regular one-third cut file folders as needed.

4. Manila filing folders: We suggest that you start with 100 one-third cut filing folders (34 center cut, 66 right or left cut). These cost between \$5.00 and \$7.50 per 100. More can be purchased as needed.

How to set up your files

1. The divider folders: First, we suggest that you set up three sets of color coded divider folders (these may be either folders or dividers). Print or type the headings on these. A felt-tip (narrow) pen is very good for this. These should all be put on *left* tabs.



Note from the file guide (at the end of this section) how each set of folders is numbered. This will aid you in keeping them in order, and in keeping the additional file folders under a given divider topic in their proper location.

Now, look through each section of the file guide and become familiar with the headings in each.

2. What the numbers mean:

B1

Divider-Folder

(For color folders—example, B1, B2, etc.)

A

Divider-Folder Subtopic

(For color-striped labels with only “two” numbers—example B1-A)

1

Subtopic Divider

(For color-striped labels with “three” numbers—example, B1-A-1)

3. Deciding what to use: Go through the file guide with a *pencil* (you may want to change your mind later) and *mark out* the items you *do not* think you will be using. To do this you will need to look through the things you have to file, and don't forget to think ahead! For example, under LIVESTOCK (R2) you may have only one kind, say dairy. Thus, you would mark out all of the other kinds of livestock. Or perhaps you have two kinds of livestock, but one is of minor importance (say hogs and a few sheep). Since sheep are minor, with few references, you might want to use only the main folder for sheep (R2-E) and none of the divider topics under it (R2-E-1 to 7). Thus, you would mark out “with above subheadings” on your file guide under sheep (plus, obviously, all the other kinds of livestock except hogs). Your file guide for livestock would then look like this:

R2 Livestock

A Hogs

1 Breeding

2 Feeding

3 Health

4 Production Records

5 Registration Papers

6 Price and Market Information

7 General

~~B-Beef-Cow-Herd (with above sub-headings)~~

~~G-Feeder-Cattle (with above sub-headings)~~

~~D-Dairy (with above sub-headings)~~

~~E Sheep (with above sub-headings)~~

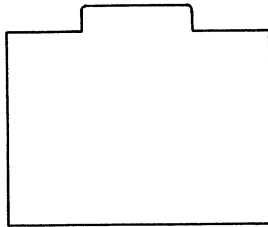
~~F-Poultry (with above sub-headings)~~

~~G-Etc.--~~

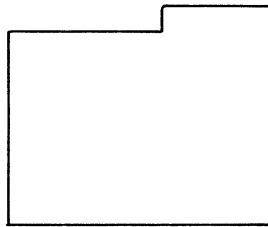
Another example would be in the section on FINANCIAL RECORDS (B1). If you keep your unpaid bills (B1-A) in your checkbook, or have your paid bills, not posted (B1-B-1) in your Account Book, or if you do not have a landlord (B1-A-2 and B1-D-3) you can mark these out. Go through all three sections marking out the topics you think you will not be using. For topics you may wish to add, *be sure to add these to your file guide.*

4. Putting on the labels: Now that you have decided which ones you will need, you are ready to prepare and put the labels on your folders. Follow your file guide and type, or print, and then put on the folders all the labels that you have *not* marked out. Put them on as follows:

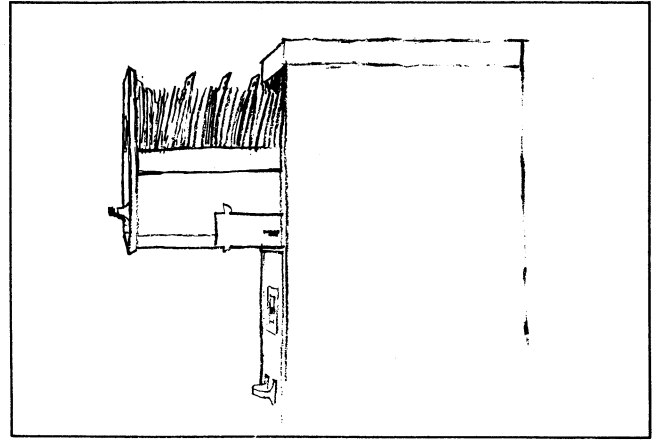
A. Divider-Folder Subtopics (“two” numbers—example, B1-A) should be placed on *center tab* folders, thus:



B. Subtopic dividers (“three” numbers—example, B1-A-I) should be placed on *right tab* folders, thus:



Note: Left tab folders can be made into right tab folders simply by turning them inside out.



C. Folders should be placed in your file drawer, or box, in order according to the file guide.

D. You are now ready to start using your filing system. (Obviously, if you later decide that you need a topic heading that you at first “marked out,” you can simply add a label to a folder, erase the line on your file guide, and use it.)

How to use it

1. Some folders will simply serve as dividers. You need to recognize that if you are using *folders as dividers* you will not be filing something in every folder. Folders which generally will serve only as dividers are those which have subtopics. As examples:

B3 LEASES (color folder)

Since there are no subtopics, this folder *would* be used for *filing*.

B2 INSURANCE (color folder)

This has subtopics and therefore serves *only* as a *divider*.

B2-A INSURANCE, property and liability (label folder)

This has no subtopics, and *would* be used for filing.

B4 TAXES (color folder)

Has subtopics, serves *only* as a *divider*.*

B4-A TAXES, income (label folder)

Also has subtopics, serves *only* as a *divider*.*

B4-A-1 INCOME TAXES, federal (label folder)

Since this folder has no subtopics it *would* be used for *filing*.

Whether you will use a particular folder for filing, or simply as a divider, depends upon whether you are using subtopics with it.

*In some cases the divider folder might be used for filing of items that are so general that they do not fit under any of the subtopics.

2. Mark every item to be filed before you file it. Write *either* the *name* of the folder or its *number* on the item. Then, if you remove it, you or anyone else will know where it should be re-filed. This is particularly helpful if more than one person uses the files. Also, this allows the manager to mark things to be filed and lets someone else do the filing. *Keep the wastebasket handy—file only the essential papers and information.*

3. Filing paid bills, and receipts. While only one folder is provided for each of these, many people prefer to file these either (1) by months, (2) by supplier, or (3) by kind of purchase (example—feed, repairs, etc.). For this purpose we suggest an *expanding* folder.

These are available with various numbers of pockets. When the year's business is complete these can be tied up and transferred to more permanent storage.

4. What about items that cover two or more subjects? Try this. Mark it for filing under the *main* subject. Then write (or type) the title on 8½ x 11 sheet(s) of paper and file it (them) in the other folder(s) that it deals with. Example—an article on "Spraying Alfalfa for Use by Dairy Cows." This could be filed under insecticides (R1-B-4), forages (R1-A-4), or dairy, feeding (R2-D-2). Since it is about alfalfa, file it there, but also file an 8½ x 11 title sheet in the folders on the other two topics. This doesn't take much time, and it makes it a lot easier to find what you need when you need it.

5. What about magazine articles? It is generally better to cut out the article and file it than try to find it

later. *But* be sure you need it. Does it contain information that you are likely to want to refer to later? Further, if you find a more up-to-date article, be sure to discard the old one!

6. Current filing. As you read your mail daily, number the items to be filed so these can be filed properly. (DON'T FORGET YOUR OLD FRIEND—THE WASTEBASKET.)

7. Keep file folders in order by number. When you take a folder from the file, be sure to replace it in proper numerical sequence.

8. Periodically throw away outdated items. Once a year, or perhaps more often, you should go through your files and transfer outdated and nonessential items to the wastebasket. This is also a good time to locate misfiled items and get them in their proper compartments.

9. Permanent storage. After you have made out your annual tax reports, it is desirable to remove the bills, receipts, and cancelled checks for the past year from the files and transfer them to a permanent storage area. This area should be either (1) fire resistant or (2) readily accessible in case of fire. In addition, the area should be dry and inaccessible to rodents and insects. Each year's records should have their own envelope, or folder, or box.

There is no definite legal statute on how long these records must be kept. Federal regulations require a minimum of 3 years' records, and if there is evidence of fraud they can go back farther. Contracts generally have a statute of limitations of 20 years. Thus, records should be kept as long as practical.

Historic Document

File Guide for Farm and Home Filing System

BUSINESS ACTIVITIES (green)

B1 Financial records

- A Bills unpaid
 - 1 Operator
 - 2 Landlord
- B Bills paid
 - 1 Not posted (this might be *in* the account book)
 - 2 Posted (by months, or by categories)
- C Cancelled checks, bank statements
- D Receipts, deposit slips
 - 1 Receipts not posted (this might be in account book)
 - 2 Receipts posted (by months, or by categories)
 - 3 Landlord receipts
 - 4 Deposit slips
- E Account books
 - 1 Farm account book, current
 - 2 Farm account book, prior years
 - 3 Depreciation records (if separate)
 - 4 Farm account summaries (if separate)
 - 5 Hired labor accounts (withholding, etc.)
- F Forward plans
 - 1 Annual budgets
 - 2 Overall farm plans
 - 3 Specific project budgets
- G Finance
 - 1 Financial statements
 - 2 Borrowing and loan payment records
 - 3 Notes, payable
 - 4 Notes, paid

B2 Insurance

- A Property and liability
- B Workmen's compensation
- C Other

B3 Leases

B4 Taxes

- A Income taxes
 - 1 Federal
 - 2 State
- B Personal and real estate
- C Social Security, personal

B5 Correspondence (by categories, companies or individuals)

B6 Organizations

B7 Other

BUSINESS REFERENCE SECTION (Blue)

R1 Cropping

- A Crops
 - 1 Corn
 - 2 Soybeans
 - 3 Small grains
 - 4 Forages
 - 5 Other
- B Chemicals
 - 1 Fertilizer
 - 2 Lime
 - 3 Herbicides
 - 4 Insecticides
 - 5 Seed treatments and inoculants
- C Field records
 - 1 Field record books
 - 2 SCS maps, plans
- D ASC programs
- E Price and marketing information
- F Other

R2 Livestock

- A Hogs
 - 1 Breeding
 - 2 Feeding
 - 3 Health
 - 4 Production records
 - 5 Registration papers
 - 6 Price and market information
 - 7 General
- B Beef cow herd (with above subheadings)
- C Feeder cattle (with above subheadings)
- D Dairy (with above subheadings)
- E Sheep (with above subheadings)
- F Poultry (with above subheadings)
- G Other livestock

R3 Buildings and improvements

- A References
- B Plans

R4 Machinery and equipment

- A References
- B Special cost records
 - 1 Auto
 - 2 Tractor
 - 3 Truck
 - 4 Other
- C Guarantees
- D Price list and catalogs
- E Operating manuals (or in repair shop file)

R5 Management - planning references, studies

- A General - cost and return studies, etc.
- B Financial
- C Insurance
- D Labor
- E Leases
- F Property transfer
- G Taxes
 - 1 State and local
 - 2 Federal
 - 3 Social Security

R6 Outlook

- A Current situation reports
- B Annual outlook statements

R7 Policy, public

- A Agriculture
- B State and local
- C National
- D International

R8 Supply catalogs

R9 Miscellaneous

- A Safety deposit box record (list of important papers)
- B Periodicals
 - 1 (Example - Purdue Farm Management Report)
 - 2 Etc.

HOME SECTION (pink)

H1 Working file area

- A Unpaid bills
- B Paid bills
 - 1 Paid bills
 - 2 Nontaxable (see pp. 14-15 in HE-111 for details)
- C Checking account statements
 - 1 Cancelled checks
 - 2 Monthly statement
 - 3 Deposit slips
 - 4 Cash card withdrawal slips
 - 5 Other transaction slips
- D Savings Account Statements
 - 1 Bank book(s), if still used by institution
 - 2 Period statements—retain for income tax report
- E Loan payment records
- F Record book—suggest HE-111

H2 Reference file area

- A Banking
 - 1 Historical documents
 - 2 List of contents in safety deposit box
- B Contracts
 - 1 Installment agreement (If you have a stub book for payment, it belongs in working file under unpaid bills)
- C Credit cards
 - 1 Listing of all credit cards held
 - 2 Data about each account: number, credit limit, and address and phone number of contact if card is lost or stolen.
- D Educational*
 - 1 Dates and location of school attended
 - 2 Transcripts - grade cards
 - 3 Diplomas or certificates from any vocational school
- E Employment*
 - 1 Place of employment, length of time worked, salary and supervisor or a contact person
- F Equipment (appliances and household furnishings)
 - 1 Guarantee/warranty
 - 2 Serial number, model number
 - 3 Place, date of purchase
 - 4 Repair records
 - 5 Manual or instruction book

H2 Reference file area

- G Financial statements
 - 1 Net worth (over the years)
 - 2 Budget records
 - 3 Tax records
 - a. Must be kept for at least 3 years
 - b. If notified that a tax record is being challenged, you could be asked to produce other years prior to the record in question
- H Health and medical*
 - 1 Immunizations for each family member
 - 2 Diseases, type and length
 - 3 Surgery - date, any complications, etc.
- I House
 - 1 Mortgage, if separate
 - 2 Improvements—date and cost
 - 3 Information about permanent fixtures in house, such as insulation, floor coverings, etc.
- J Household inventory
 - Keep a copy in the file—the original should be in the safety deposit box
- K Insurance policies
 - 1 Auto
 - 2 Health
 - 3 Life
 - 4 Other
- L Investments*
 - 1 Stocks
 - 2 Bonds
 - 3 Commodities
 - 4 Bank certificates
 - 5 Other
- M Personal records*
 - 1 Marriage certificate(s)
 - 2 Birth certificate(s)
 - 3 Will
 - 4 Baptismal records
 - 5 Death certificates
 - 6 Social Security records
 - 7 Military service records
 - 8 Passports

* Each family member needs a file or at least separate section in a file folder.

EXAMPLE

Here are some examples of how typical items might be filed:
(Indicated by the *number* under which you would file them)

1. Receipt ticket for sale of hogs. _____
2. Bill for fertilizer for which you just wrote the check. _____
3. Feed bill for this month. _____
4. Deposit slips and receipt tickets you have just entered in your account book. _____
5. Last year's income tax returns. _____
6. Alternative farm plans worked out last year with management agent. _____
7. Bill for seed corn; you've paid and posted your share, landlord has not. _____ ,

8. Copy of budgeted loan just worked out with your lender. _____
9. Bill for lamp purchased and paid last week. _____
10. Last year's *Farmers' Tax Guide*. _____
11. Copy of this year's cash lease. _____
12. New swine housing bulletin. _____ (Also note in R3-A)

Perhaps you'd like to try a few yourself:

1. Paid bill for tractor part _____
2. Received new farm insurance policy _____
3. Corn production bulletin _____
4. Article on "Survival of the Family Farm" _____
5. Farm magazine _____
6. Today's grocery bill _____

(Answers: 1) B1-B-1; 2) B2; 3) R1-A-1; 4) R7-A; 5) R9-6; 6) H1-B-2.)

REFERENCES

Your Home Business Center, Extension Service, Kansas State University, Manhattan, Kansas, C-344, June 1966.

Keeping Your Important Papers, Cooperative Extension Service, Purdue University, HE-462.

A Do-It-Yourself Dollar Survival Book (household account journal), Cooperative Extension Service, Purdue University, HE-111. Cost 25 cents.

Budget: FACTS User Guide Supplement (help in setting up a family budget), Cooperative Extension Service, Purdue University, FX-1 (HE) Supplement.

Historic Document

NEW 1/82

Cooperative Extension Work in Agriculture and Home Economics, State of Indiana, Purdue University and U. S. Department of Agriculture Cooperating. H. G. Diesslin, Director, West Lafayette, IN. Issued in furtherance of the Acts of May 8 and June 30, 1914. It is the policy of the Cooperative Extension Service of Purdue University that all persons shall have equal opportunity and access to its programs and facilities without regard to race, color, sex, religion, national origin, age or handicap.